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LESHNER, FRANCHINO & COMPANY LLP

Certified Public Accountants

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January 24, 2011

Via FedEx 7943 3877 3087

Attn: Reports Analysis Division Federal Election Commission 999 E Street NW Washington, DC 20463

Re: Frelinghuysen For Congress

ID No.: C00148684

Frelinghuysen For Congress '90

ID No.: C00247494

Ladies and Gentlemen:

Enclosed are the January 31 Year-End Reports (YE) (10/01/10 - 12/31/10) for both of the above-referenced prior Committee's. (Two separate reports are enclosed.)

Kindly acknowledge receipt of these reports by signing the copy of this letter and returning same in the self-addressed stamped envelope provided for your convenience.

Yours truly,

Warren J. Leshner

WJL:mm Enclosures